A

File No. 977
19 . 34

Collection No.

P6

Pros. / Serial Nos. 1 — 21

S. N. 243
destroyed
4/
20/7/45

Subject.

Supply of information to Income-tax officers of the payments made to non-officials on account of fees, commission, bonus etc.

Previous References.

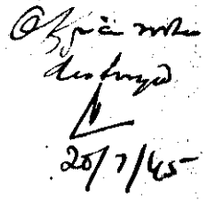
Indexed

Later References.

1080 / 34

S. 97. (Blue).

DCFP—1658S&P—(M-1937)—19-12-38—60,000.



# CORRESPONDENCE.

S. N. 1

J.1

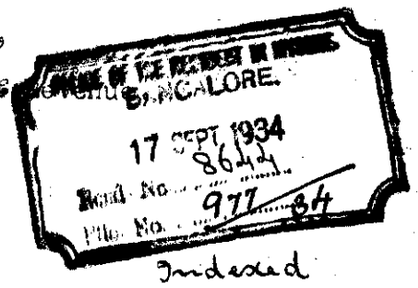
I. A. Dis. No. 705-I.T./34.
CENTRAL BOARD OF REVENUE.
Simla, the 4th September 1934.

---

From

Rai Bahadur Pandit Ram Nath, B.A.,

Secretary, Central Board of Revenue.




Indexed

To

All Commissioners of Income-tax.

Sir,

Information - Fees - Commissions etc.- Payment of, to - Non-officials - Disclosure of source of supply of. Board's endorsement R. Dis. No. 247-I.T./30, dated the 4th May 1931.

---

With reference to the endorsement quoted above, I am directed to enclose a copy of the letter from the Agent, Bombay, Baroda and Central India Railway to the Secretary, Railway Board and to request that instructions may be issued to the Income-tax Officers that they should not disclose the source of their information in such cases as far as possible.

I have the honour to be,
Sir,
Your most obedient servant,

Ram Nath 10-9-34
Secretary, Central Board of Revenue.

---

Copy forwarded to the Railway Department for information.

By order, etc.,

M C Khanna, 10/9/34,
for Secretary, Central Board of Revenue.

J.P.S.

Copy of letter No. E. 256/31-34, dated the 25th July 1934, from the Agent, Bombay Baroda and Central India Railway, Bombay, to the Secretary, Railway Board, Simla.

---

Supply of information to Income Tax Officers of payments made to non-officials on account of fees, commission, etc. Your letters No. 6962-F, dated 18th April and 17th July 1931.

---

I beg to inform you that in accordance with your above letters each single payment of Rs 250/- and over made to non-officials is being advised to the Income Tax authorities by the Chief Auditor of this Railway.

Experience has, however, shown that this information serves no useful purpose, and instead of assisting the Income Tax Officers, rather increases work in the office of the Chief Auditor of this Railway by way of references from non-officials complaining of disagreement between the figures furnished by the Chief Auditor direct to the Income Tax Officers and the figures supplied by themselves. As under the Railway Board's orders the Chief Auditor of this Railway is advising only a part of the non-officials' assessable income, it is quite natural that the figures would never tally but consequently the information furnished by the Chief Auditor direct to the Income Tax Officers serves no useful purpose.

I shall be glad, therefore, if the Railway Board would kindly see their way to modify or cancel their orders and let me hear.

---

15

Copy of letter No. 6962-F, dated the 18th April 1931, from the Deputy Controller of Finance, Railway Board, Railway Department, to the Agents, Assam Bengal Railway; Bombay, Baroda & Central India Rly; Bengal Nagpur Rly; Bengal & North Western Rly; Rohilkund & Kumaon Rly; Madras & Southern Mahratta Rly; South Indian Railway.

---

Supply of information to Income-tax Officers of payments made to non-officials on account of fees, Commission, Bonus, etc -

I am directed to say that the Government of India desire that information regarding payments made by your Chief Auditor (or by the Officers serving under his control) to non-officials on behalf of the Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind - with the addresses of payees, should be furnished to the Income-tax Officer concerned.

2. The information should be furnished only when the payment is actually made. Payments below Rs. 250/- need not be reported. I am therefore to request that, if there is no objection, your Chief Auditor may be instructed accordingly.

3. I am also to say that whenever any doubt is felt as to who the Income-tax Officer concerned is the report regarding the payment made may be sent to the Commissioner of Income-tax of the Province in which the payment is made.

4. I am further to add that when the recipient of a payment comes from the United Provinces the required information should be furnished to the Commissioner of Income-tax, United Provinces, who will arrange to forward relevant extract to the Income-tax Officer concerned.

---

Copy, with a copy of the Controller of Railway Accounts' letter No. 480-CRA/Admn, dated 27th February 1931, forwarded to the Central Board of Revenue for information.

Forwarded to the Co

S. N. 4

Form.

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

*Bangalore, the* 17/11/ 20 *193* 4

Issued 20-11.

No. 974/34

A copy of the undermentioned paper(s) is forwarded to the Assistant Commissioner of Income-tax, C.& M. Station, Bangalore, for information and guidance.

for information, ~~in continuation of~~ / ~~with reference to~~ the correspondence ending with ~~(his)~~

~~Memorandum~~ / ~~letter~~ / ~~endorsement~~ from

~~No.~~ ~~, dated the~~

By order, etc.,

for ~~Secretary~~ / ~~Asst. Secy.~~ to the Resident in Mysore. & Commr. of Income-tax

---

List of papers.

Endorsement from the Central Board of Revenue R.Dis.No. 247-I.T./ dated the 4th May 1931

Letter from the Central Board of Revenue Dis. No. 705-I.T./34, dated the 4th September 1934 (with enclosure)

Encl. to S.N.3 Corr. pages 5 & 6
S.N.1 Corr. Page 1 'L'

11-11-34
12